MONTHLY SMALL BUSINESS
B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	*But less Than*	
$ 0	$36	Equal to the Amount of B&O Tax Due
$36	$41	$35
$41	$46	$30
$46	$51	$25
$51	$56	$20
$56	$61	$15
$61	$66	$10
$66	$71	$ 5
$71	or more	$ 0

How to Determine Your Small Business Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add lines 1 - 15, column 5, on your Combined Excise Tax Return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience on the reverse side.

Step 2: Locate the total B&O tax due in the table above.

Step 3: Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

Step 4: Write the amount on page 2, line 66, of the Combined Excise Tax Return.

> **Note:** *If your total B&O tax due is less than $36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

DO NOT SUBMIT THIS TABLE WITH YOUR COMBINED EXCISE TAX RETURN.

Small Business B&O Tax Credit Worksheet

*(Use this worksheet to help calculate the Small Business B&O Tax Credit
when additional business and occupation tax credit(s) are being taken.)*

Step A: Determine the total Business and Occupation (B&O) tax due.
(Add lines 1 - 15, column 5, on your Combined Excise Tax
Return.) $ _____

Step B: Add together the credit amounts taken for:

Multiple Activities Tax Credit $ _____

High Technology Credit   + $ _____

Mfg. Software/Programming
Rural Employment B&O Credit   + $ _____

Help Desk Services B&O Credit   + $ _____

Alternatives to Field Burning
B&O Credit   + $ _____

International Services Credit   + $ _____

Total (Enter 0 if none of these
credits are being taken.)   ⋯⋯⋯⋯⋯⋯▶ $ _____

Step C: Subtract Step B from Step A. *This is the amount of B&O tax
due* used to determine the Small Business B&O Tax Credit.
Proceed to Step 2 on the reverse side.

TOTAL $ _____